

2002 TAX TABLES

The two tax tables used for Individual Income Tax are listed below. A brief synopsis of when a form should be used is also listed. For the complete set of qualifications of when a particular tax table may be used, refer to the instructions for the type of form you are filling out.

Table 1 – Low Income Tax Table

This table can be used with forms AR1000, AR1000NR, AR1000S, AR1000A, and AR1000ANR. Use the income lines listed for each particular form below along with your filing status to see if you qualify to use this tax table. **NOTE:** The standard deduction and the working taxpayer credit are incorporated into the low income tax table. You can not use this table if you take the standard deduction or if you itemize your deductions in calculating your net taxable income.

Table 2 – Regular Tax Table

This table can be used with forms AR1000, AR1000NR, AR1000S, AR1000A, AR1000ANR, AR1002, and AR1002NR. Use the income lines for each particular form below to figure your taxes. You must use this tax table if you itemize your deductions or if you are filing a Fiduciary Tax Return.

The proper line numbers that are used to figure your tax from the tax tables are listed below. Refer to the instructions for each tax form to see if you qualify to use a particular tax table.

AR1000	Full Year Resident Individual Income Tax Use the Net Taxable Income on Lines 37A and 37B to figure your tax.
AR1000NR	Part Year & Nonresident Individual Income Tax Use the Net Taxable Income on Lines 37A and 37B to figure your tax.
AR1000S	Short Form – Individual Income Tax Use the Total Income on Lines 13A and 13B to figure your tax.
AR1000A	Amended Individual Income Tax – Full Year Resident Use the Net Taxable Income on Lines 12A and 12B of the amended income portion of the form.
AR1000ANR	Amended Individual Income Tax – Part Year & Nonresident Use the Net Taxable Income on Lines 12A and 12B of the amended income portion of the form. Do <u>not</u> use the amount from Column C to figure the tax from the tax table.
AR1002	Fiduciary Income Tax – Resident Trust You can only use Tax Table 2 – The Fiduciary Tax Table is the same as the regular Tax Table. Use the Net Taxable Income on Line 18 to figure your tax.
AR1002NR	Fiduciary Income Tax – Nonresident Trust You can only use Tax Table 2 – The Fiduciary Tax Table is the same as the regular Tax Table. Use the Net Taxable Income on Line 18A to figure your tax.

2002 Low Income Tax Table

QUALIFICATIONS:

1. Your adjusted gross income from all sources must fall within the limits of this table based on your filing status.
2. Married couples must file a joint return (Filing Status 2) in order to qualify to use this table.
3. Find your adjusted gross income in the table below. Your tax is listed to the right of this amount. Enter the tax amount on the appropriate line of the tax form you are preparing.
4. If you use the \$6,000 exclusion for military compensation pay or any employer sponsored pension income, you do not qualify.
5. If you itemize your deductions or take the standard deduction, you must use the Regular Tax Table 2.

Single Taxpayer (FILING Status 1)		
IF YOUR ADJUSTED GROSS INCOME IS		TAX
FROM	TO	
0	7,800	0
7,801	7,900	21.00
7,901	8,000	22.00
8,001	8,100	33.00
8,101	8,200	35.00
8,201	8,300	36.00
8,301	8,400	38.00
8,401	8,500	39.00
8,501	8,600	41.00
8,601	8,700	42.00
8,701	8,800	44.00
8,801	8,900	45.00
8,901	9,000	47.00
9,001	9,100	48.00
9,101	9,200	50.00
9,201	9,300	51.00
9,301	9,400	79.00
9,401	9,500	81.00
9,501	9,600	83.00
9,601	9,700	85.00
9,701	9,800	87.00
9,801	9,900	89.00
9,901	10,000	91.00
10,001	10,100	94.00
10,101	10,200	96.00
10,201	10,300	98.00
10,301	10,400	100.00
10,401	10,500	102.00
10,501	10,600	104.00
10,601	10,700	106.00
10,701	10,800	108.00
10,801	10,900	110.00
10,901	11,000	112.00
11,001	11,100	115.00
11,101	11,200	118.00
11,201	11,300	120.00
11,301	11,400 *	123.00

*Above \$11,400, use Standard or Itemized Deductions and Regular Tax Table 2

Head of Household (FILING STATUS 3)		
IF YOUR ADJUSTED GROSS INCOME IS		TAX
FROM	TO	
0	12,100	0
12,101	12,200	42.00
12,201	12,300	43.00
12,301	12,400	44.00
12,401	12,500	45.00
12,501	12,600	46.00
12,601	12,700	47.00
12,701	12,800	48.00
12,801	12,900	49.00
12,901	13,000	50.00
13,001	13,100	84.00
13,101	13,200	85.00
13,201	13,300	87.00
13,301	13,400	88.00
13,401	13,500	90.00
13,501	13,600	91.00
13,601	13,700	93.00
13,701	13,800	94.00
13,801	13,900	96.00
13,901	14,000	97.00
14,001	14,100	99.00
14,101	14,200	100.00
14,201	14,300	102.00
14,301	14,400	103.00
14,401	14,500	105.00
14,501	14,600	106.00
14,601	14,700	108.00
14,701	14,800	109.00
14,801	14,900	111.00
14,901	15,000	112.00
15,001	15,100	114.00
15,101	15,200	115.00
15,201	15,300	203.00
15,301	15,400	205.00
15,401	15,500	208.00
15,501	15,600	210.00
15,601	15,700	213.00
15,701	15,800	215.00
15,801	15,900	218.00
15,901	16,000	220.00
16,001	16,100	223.00
16,101	16,200 *	225.00

*Above \$16,200, use Standard or Itemized Deductions and Regular Tax Table 2

Married Filing Joint/Qualifying Widow(er) (FILING STATUS 2 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		TAX
FROM	TO	
0	15,500	0
15,501	15,600	80.00
15,601	15,700	81.00
15,701	15,800	83.00
15,801	15,900	84.00
15,901	16,000	86.00
16,001	16,100	116.00
16,101	16,200 *	118.00

*Above \$16,200, use Standard or Itemized Deductions and Regular Tax Table 2

2002 Regular Tax Table 2

Instructions:

1. Find your net taxable income in the table below. Your tax is listed to the right of this amount. Enter the tax amount on the appropriate line of the tax form you are preparing.
2. Married couples must use the same filing status and tax table - if one spouse uses the Regular Tax Table 2 then both must use the Regular Tax Table 2.
3. Be sure to subtract your standard deduction or your itemized deductions before using the tax table. If you and your spouse use filing status 4 or 5, make sure you prorate your itemized deductions between you and your spouse.

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
			5,000			10,000		
0	100	1	5,000	5,100	77	10,000	10,100	238
100	200	2	5,100	5,200	79	10,100	10,200	242
200	300	3	5,200	5,300	82	10,200	10,300	247
300	400	4	5,300	5,400	84	10,300	10,400	251
400	500	5	5,400	5,500	87	10,400	10,500	256
500	600	6	5,500	5,600	89	10,500	10,600	260
600	700	7	5,600	5,700	92	10,600	10,700	265
700	800	8	5,700	5,800	94	10,700	10,800	269
800	900	9	5,800	5,900	97	10,800	10,900	274
900	1,000	10	5,900	6,000	99	10,900	11,000	278
1,000			6,000			11,000		
1,000	1,100	11	6,000	6,100	102	11,000	11,100	283
1,100	1,200	12	6,100	6,200	104	11,100	11,200	287
1,200	1,300	13	6,200	6,300	107	11,200	11,300	292
1,300	1,400	14	6,300	6,400	109	11,300	11,400	296
1,400	1,500	15	6,400	6,500	112	11,400	11,500	301
1,500	1,600	16	6,500	6,600	114	11,500	11,600	305
1,600	1,700	17	6,600	6,700	117	11,600	11,700	310
1,700	1,800	18	6,700	6,800	121	11,700	11,800	314
1,800	1,900	19	6,800	6,900	124	11,800	11,900	319
1,900	2,000	20	6,900	7,000	128	11,900	12,000	323
2,000			7,000			12,000		
2,000	2,100	21	7,000	7,100	131	12,000	12,100	328
2,100	2,200	22	7,100	7,200	135	12,100	12,200	332
2,200	2,300	23	7,200	7,300	138	12,200	12,300	337
2,300	2,400	24	7,300	7,400	142	12,300	12,400	341
2,400	2,500	25	7,400	7,500	145	12,400	12,500	346
2,500	2,600	26	7,500	7,600	149	12,500	12,600	350
2,600	2,700	27	7,600	7,700	152	12,600	12,700	355
2,700	2,800	28	7,700	7,800	156	12,700	12,800	359
2,800	2,900	29	7,800	7,900	159	12,800	12,900	364
2,900	3,000	30	7,900	8,000	163	12,900	13,000	368
3,000			8,000			13,000		
3,000	3,100	31	8,000	8,100	166	13,000	13,100	373
3,100	3,200	32	8,100	8,200	170	13,100	13,200	377
3,200	3,300	33	8,200	8,300	173	13,200	13,300	382
3,300	3,400	34	8,300	8,400	177	13,300	13,400	386
3,400	3,500	37	8,400	8,500	180	13,400	13,500	391
3,500	3,600	39	8,500	8,600	184	13,500	13,600	395
3,600	3,700	42	8,600	8,700	187	13,600	13,700	400
3,700	3,800	44	8,700	8,800	191	13,700	13,800	404
3,800	3,900	47	8,800	8,900	194	13,800	13,900	409
3,900	4,000	49	8,900	9,000	198	13,900	14,000	413
4,000			9,000			14,000		
4,000	4,100	52	9,000	9,100	201	14,000	14,100	418
4,100	4,200	54	9,100	9,200	205	14,100	14,200	422
4,200	4,300	57	9,200	9,300	208	14,200	14,300	427
4,300	4,400	59	9,300	9,400	212	14,300	14,400	431
4,400	4,500	62	9,400	9,500	215	14,400	14,500	436
4,500	4,600	64	9,500	9,600	219	14,500	14,600	440
4,600	4,700	67	9,600	9,700	222	14,600	14,700	445
4,700	4,800	69	9,700	9,800	226	14,700	14,800	449
4,800	4,900	72	9,800	9,900	229	14,800	14,900	454
4,900	5,000	74	9,900	10,000	233	14,900	15,000	458

2002 Regular Tax Table 2

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
15,000			21,000			27,000		
15,000	15,100	463	21,000	21,100	801	27,000	27,100	1,161
15,100	15,200	467	21,100	21,200	807	27,100	27,200	1,167
15,200	15,300	472	21,200	21,300	813	27,200	27,300	1,173
15,300	15,400	476	21,300	21,400	819	27,300	27,400	1,179
15,400	15,500	481	21,400	21,500	825	27,400	27,500	1,185
15,500	15,600	485	21,500	21,600	831	27,500	27,600	1,192
15,600	15,700	490	21,600	21,700	837	27,600	27,700	1,199
15,700	15,800	494	21,700	21,800	843	27,700	27,800	1,206
15,800	15,900	499	21,800	21,900	849	27,800	27,900	1,213
15,900	16,000	503	21,900	22,000	855	27,900	28,000	1,220
16,000			22,000			28,000		
16,000	16,100	508	22,000	22,100	861	28,000	28,100	1,227
16,100	16,200	512	22,100	22,200	867	28,100	28,200	1,234
16,200	16,300	517	22,200	22,300	873	28,200	28,300	1,241
16,300	16,400	521	22,300	22,400	879	28,300	28,400	1,248
16,400	16,500	526	22,400	22,500	885	28,400	28,500	1,255
16,500	16,600	531	22,500	22,600	891	28,500	28,600	1,262
16,600	16,700	537	22,600	22,700	897	28,600	28,700	1,269
16,700	16,800	543	22,700	22,800	903	28,700	28,800	1,276
16,800	16,900	549	22,800	22,900	909	28,800	28,900	1,283
16,900	17,000	555	22,900	23,000	915	28,900	29,000	1,290
17,000			23,000			29,000		
17,000	17,100	561	23,000	23,100	921	29,000	29,100	1,297
17,100	17,200	567	23,100	23,200	927	29,100	29,200	1,304
17,200	17,300	573	23,200	23,300	933	29,200	29,300	1,311
17,300	17,400	579	23,300	23,400	939	29,300	29,400	1,318
17,400	17,500	585	23,400	23,500	945	29,400	29,500	1,325
17,500	17,600	591	23,500	23,600	951	29,500	29,600	1,332
17,600	17,700	597	23,600	23,700	957	29,600	29,700	1,339
17,700	17,800	603	23,700	23,800	963	29,700	29,800	1,346
17,800	17,900	609	23,800	23,900	969	29,800	29,900	1,353
17,900	18,000	615	23,900	24,000	975	29,900	30,000	1,360
18,000			24,000			30,000		
18,000	18,100	621	24,000	24,100	981	30,000	30,100	1,367
18,100	18,200	627	24,100	24,200	987	30,100	30,200	1,374
18,200	18,300	633	24,200	24,300	993	30,200	30,300	1,381
18,300	18,400	639	24,300	24,400	999	30,300	30,400	1,388
18,400	18,500	645	24,400	24,500	1,005	30,400	30,500	1,395
18,500	18,600	651	24,500	24,600	1,011	30,500	30,600	1,402
18,600	18,700	657	24,600	24,700	1,017	30,600	30,700	1,409
18,700	18,800	663	24,700	24,800	1,023	30,700	30,800	1,416
18,800	18,900	669	24,800	24,900	1,029	30,800	30,900	1,423
18,900	19,000	675	24,900	25,000	1,035	30,900	31,000	1,430
19,000			25,000			31,000		
19,000	19,100	681	25,000	25,100	1,041	31,000	31,100	1,437
19,100	19,200	687	25,100	25,200	1,047	31,100	31,200	1,444
19,200	19,300	693	25,200	25,300	1,053	31,200	31,300	1,451
19,300	19,400	699	25,300	25,400	1,059	31,300	31,400	1,458
19,400	19,500	705	25,400	25,500	1,065	31,400	31,500	1,465
19,500	19,600	711	25,500	25,600	1,071	31,500	31,600	1,472
19,600	19,700	717	25,600	25,700	1,077	31,600	31,700	1,479
19,700	19,800	723	25,700	25,800	1,083	31,700	31,800	1,486
19,800	19,900	729	25,800	25,900	1,089	31,800	31,900	1,493
19,900	20,000	735	25,900	26,000	1,095	31,900	32,000	1,500
20,000			26,000			32,000		
20,000	20,100	741	26,000	26,100	1,101	32,000	32,100	1,507
20,100	20,200	747	26,100	26,200	1,107	32,100	32,200	1,514
20,200	20,300	753	26,200	26,300	1,113	32,200	32,300	1,521
20,300	20,400	759	26,300	26,400	1,119	32,300	32,400	1,528
20,400	20,500	765	26,400	26,500	1,125	32,400	32,500	1,535
20,500	20,600	771	26,500	26,600	1,131	32,500	32,600	1,542
20,600	20,700	777	26,600	26,700	1,137	32,600	32,700	1,549
20,700	20,800	783	26,700	26,800	1,143	32,700	32,800	1,556
20,800	20,900	789	26,800	26,900	1,149	32,800	32,900	1,563
20,900	21,000	795	26,900	27,000	1,155	32,900	33,000	1,570

2002 Regular Tax Table 2

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
33,000			39,000			45,000		
33,000	33,100	1,577	39,000	39,100	1,997	45,000	45,100	2,417
33,100	33,200	1,584	39,100	39,200	2,004	45,100	45,200	2,424
33,200	33,300	1,591	39,200	39,300	2,011	45,200	45,300	2,431
33,300	33,400	1,598	39,300	39,400	2,018	45,300	45,400	2,438
33,400	33,500	1,605	39,400	39,500	2,025	45,400	45,500	2,445
33,500	33,600	1,612	39,500	39,600	2,032	45,500	45,600	2,452
33,600	33,700	1,619	39,600	39,700	2,039	45,600	45,700	2,459
33,700	33,800	1,626	39,700	39,800	2,046	45,700	45,800	2,466
33,800	33,900	1,633	39,800	39,900	2,053	45,800	45,900	2,473
33,900	34,000	1,640	39,900	40,000	2,060	45,900	46,000	2,480
34,000			40,000			46,000		
34,000	34,100	1,647	40,000	40,100	2,067	46,000	46,100	2,487
34,100	34,200	1,654	40,100	40,200	2,074	46,100	46,200	2,494
34,200	34,300	1,661	40,200	40,300	2,081	46,200	46,300	2,501
34,300	34,400	1,668	40,300	40,400	2,088	46,300	46,400	2,508
34,400	34,500	1,675	40,400	40,500	2,095	46,400	46,500	2,515
34,500	34,600	1,682	40,500	40,600	2,102	46,500	46,600	2,522
34,600	34,700	1,689	40,600	40,700	2,109	46,600	46,700	2,529
34,700	34,800	1,696	40,700	40,800	2,116	46,700	46,800	2,536
34,800	34,900	1,703	40,800	40,900	2,123	46,800	46,900	2,543
34,900	35,000	1,710	40,900	41,000	2,130	46,900	47,000	2,550
35,000			41,000			47,000		
35,000	35,100	1,717	41,000	41,100	2,137	47,000	47,100	2,557
35,100	35,200	1,724	41,100	41,200	2,144	47,100	47,200	2,564
35,200	35,300	1,731	41,200	41,300	2,151	47,200	47,300	2,571
35,300	35,400	1,738	41,300	41,400	2,158	47,300	47,400	2,578
35,400	35,500	1,745	41,400	41,500	2,165	47,400	47,500	2,585
35,500	35,600	1,752	41,500	41,600	2,172	47,500	47,600	2,592
35,600	35,700	1,759	41,600	41,700	2,179	47,600	47,700	2,599
35,700	35,800	1,766	41,700	41,800	2,186	47,700	47,800	2,606
35,800	35,900	1,773	41,800	41,900	2,193	47,800	47,900	2,613
35,900	36,000	1,780	41,900	42,000	2,200	47,900	48,000	2,620
36,000			42,000			48,000		
36,000	36,100	1,787	42,000	42,100	2,207	48,000	48,100	2,627
36,100	36,200	1,794	42,100	42,200	2,214	48,100	48,200	2,634
36,200	36,300	1,801	42,200	42,300	2,221	48,200	48,300	2,641
36,300	36,400	1,808	42,300	42,400	2,228	48,300	48,400	2,648
36,400	36,500	1,815	42,400	42,500	2,235	48,400	48,500	2,655
36,500	36,600	1,822	42,500	42,600	2,242	48,500	48,600	2,662
36,600	36,700	1,829	42,600	42,700	2,249	48,600	48,700	2,669
36,700	36,800	1,836	42,700	42,800	2,256	48,700	48,800	2,676
36,800	36,900	1,843	42,800	42,900	2,263	48,800	48,900	2,683
36,900	37,000	1,850	42,900	43,000	2,270	48,900	49,000	2,690
37,000			43,000			49,000		
37,000	37,100	1,857	43,000	43,100	2,277	49,000	49,100	2,697
37,100	37,200	1,864	43,100	43,200	2,284	49,100	49,200	2,704
37,200	37,300	1,871	43,200	43,300	2,291	49,200	49,300	2,711
37,300	37,400	1,878	43,300	43,400	2,298	49,300	49,400	2,718
37,400	37,500	1,885	43,400	43,500	2,305	49,400	49,500	2,725
37,500	37,600	1,892	43,500	43,600	2,312	49,500	49,600	2,732
37,600	37,700	1,899	43,600	43,700	2,319	49,600	49,700	2,739
37,700	37,800	1,906	43,700	43,800	2,326	49,700	49,800	2,746
37,800	37,900	1,913	43,800	43,900	2,333	49,800	49,900	2,753
37,900	38,000	1,920	43,900	44,000	2,340	49,900	50,000	2,760
38,000			44,000			PLEASE NOTE: For \$50,000 and over, \$2,760 + 7% of the excess over \$50,000.		
38,000	38,100	1,927	44,000	44,100	2,347			
38,100	38,200	1,934	44,100	44,200	2,354			
38,200	38,300	1,941	44,200	44,300	2,361			
38,300	38,400	1,948	44,300	44,400	2,368			
38,400	38,500	1,955	44,400	44,500	2,375			
38,500	38,600	1,962	44,500	44,600	2,382			
38,600	38,700	1,969	44,600	44,700	2,389			
38,700	38,800	1,976	44,700	44,800	2,396			
38,800	38,900	1,983	44,800	44,900	2,403			
38,900	39,000	1,990	44,900	45,000	2,410			